

# Enterprise FLORIDA, Inc.

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## PARTNER INFORMATION

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### TAX EXEMPTIONS WITHIN THE SPACE INDUSTRY

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#### **EXEMPTION OF SALES TAX ON PROPERTY USED OR OCCUPIED PREDOMINANTLY FOR SPACE FLIGHT BUSINESS PURPOSES** [Section 212.031, Florida Statutes](#)

The lease of Real Property used or occupied predominantly for space flight business, including manufacturing, processing, ground control and ground support and other activities as defined in Florida Statute 212.031 is exempt from Florida sales tax.

#### **EXEMPTION OF SALES TAX ON MACHINERY AND EQUIPMENT** [Section 212.08, Florida Statutes](#)

Machinery and Equipment used to increase the productive output of a spaceport activity, as defined in Florida Statute 212.02, for new and expanding businesses is exempt from Florida sales tax.

#### **EXEMPTION OF EXCISE TAX FOR SPACE LAUNCH VEHICLE FUELS** [Section 206.42, Florida Statutes](#)

Fuels of such quality not adapted for use in ordinary motor vehicles, being produced for and sold and exclusively used for space flight as defined in Florida Statute 212.02 are exempt from the Florida fuels' excise tax.

#### **EXEMPTION OF SPACE LABORATORIES AND CARRIERS** [Section 196.1994, Florida Statutes](#)

Modules, pallets, racks, lockers, and their necessary associated hardware and subsystems are exempt from ad valorem taxation.

#### **EXEMPTION OF DIRECT AND OVERHEAD MATERIALS (FS 212.08)** [Section 212.08, Florida Statutes](#)

Tangible personal property (including direct and overhead materials) used or consumed by a government contractor, including prime and subcontractors, in the performance of a D.O.D. or NASA contract as defined in Florida Statute 212.08.17(b) is exempt from Florida sales and use tax. This exemption applies as follows:

- Beginning July 1, 2002, eighty percent (80%) of the sales price or cost price of such overhead materials is exempt from the tax imposed.
- Beginning July 1, 2003, the entire (100%) sales price or cost price of such overhead materials is exempt from the tax imposed.

Statutory Reference: [Florida Statutes Online](#)